



STATE BOARD OF EQUALIZATION

TAX COUNSEL

EXAM CODE: 1EQTC

Open Spot – Sacramento - Continuous

California State Government provides equal opportunity to all regardless of race, color, creed, national origin, ancestry, sex, marital status, disability, religious or political affiliation, age, or sexual orientation.

It is an objective of the State of California to achieve a drug-free state workplace. Any applicant for state employment will be expected to behave in accordance with this objective because the use of illegal drugs is inconsistent with the law of the state, the rules governing civil service and the special trust placed in public servants.

FILING AND PROCESSING INFORMATION

CONTINUOUS FILING AND TESTING

This test is administered by the Board of Equalization on an open continuous filing basis. Applications will not be accepted on a promotional basis. Applicants who meet the minimum qualifications may apply for and take this examination at any time, provided they do not have current list eligibility.

MEETING THE MINIMUM QUALIFICATIONS TO COMPETE IN THE TAX COUNSEL EXAMINATION DOES NOT ASSURE PLACEMENT ON THE ELIGIBLE LIST. COMPETITORS MUST SUCCESSFULLY PASS THE EXAMINATION.

NOTE: This is a HIGHLY COMPETITIVE PROCESS. Those individuals who have the greatest breadth and depth of recent education and experience will achieve the highest scores and will be placed on the eligible list.

HOW TO APPLY

The application and examination for the Tax Counsel classification is administered on the Internet. Do not submit a hard copy application/questionnaire to the Board of Equalization or the State Personnel Board.

Internet Access: There are public access Internet terminals in over 150 California public libraries. Contact your local library for information as to where the nearest Internet terminal is located and the policies related to usage. The State Personnel Board Service Center at 801 Capitol Mall, Sacramento, has Internet terminals that are available for public use. In order to use the Internet terminals, individuals must contact the State Personnel Board to make an appointment. For more information contact the State Personnel Board Service Center at (916) 653-1705.

If you are not familiar with the Internet, you may have a friend or family member assist you. You may take the examination on the Internet by connecting to:

[http:// www.spb.ca.gov/employment/exam_start.htm](http://www.spb.ca.gov/employment/exam_start.htm)

and follow the on-line instructions. Please note that the Internet system will be unavailable on Tuesdays between 7:30 a.m. and 1:00 p.m., Pacific Standard Time, in order to process results. Do not take or begin the examination on the Internet during this time, as your record will not be processed. If you begin the examination before 7:30 a.m. be sure to allow sufficient time to complete the examination. It takes approximately 1 to 1 1/2 hours to complete the examination on the Internet.

DO NOT SUBMIT A STATE APPLICATION FORM. YOU MUST COMPLETE THE SPB ON-LINE APPLICATION FORM FOR THE TAX COUNSEL EXAMINATION.

SALARY RANGE

Range A \$4674 – 4674

Range B \$4678 – 5137

Range C \$5638 – 6818

Range D \$6347 – 7828

Experience gained outside State service may be credited only if the appointing power believes the experience was satisfactory and comparable in type and quality to that of a Tax Counsel.

Range A: This range shall apply to individuals who are active members of The State Bar of California and who do not meet the criteria for payment in Range B, C or D.

Range B: This range shall apply to individuals who are active members of The State Bar of California and who, in addition, have satisfactorily completed one year of experience in a class with a level of responsibility equivalent to Tax Counsel, Range A, or who have evidence of satisfactory completion of one year of experience in the practice of law* outside State service performing duties equivalent to Tax Counsel.

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SALARY RANGE
(Continued)

Range C: This range shall apply to individuals who are active members of The State Bar of California and who, in addition, have satisfactorily completed one year of experience in a class with a level of responsibility equivalent to Tax Counsel, Range B, or who have evidence of satisfactory completion of three years of responsible experience in the practice of law* outside of State service performing duties equivalent to Tax Counsel.

Range D: This range shall apply to individuals who are active members of The State Bar of California and who, in addition, have satisfactorily completed two years of experience in a class with a level of responsibility equivalent to Tax Counsel, Range C, or who have evidence of satisfactory completion of five years of responsible experience in the practice of law* outside of State service performing duties equivalent to Tax Counsel.

***Experience in the “practice of law” or “performing legal duties” is defined as only that legal experience acquired after admission to The Bar.**

**SPECIAL TESTING
ARRANGEMENTS**

Candidates with disabilities who require special application filing and/or testing arrangements should call the State Personnel Board Examination Services Unit at (916) 653-1502 or TDD (916) 654-6336.

COMPETITION RESTRICTIONS

Competitors who were eliminated for not meeting the entrance requirements as stated on the examination bulletin, e.g. required eligibility for membership to the State Bar, may reapply when the entrance requirements have been met.

Unsuccessful competitors who do not attain a minimum rating of 70% must wait at least nine months from the date of disqualification before reapplying.

Successful competitors establish list eligibility for 12 months and must wait nine months before competing again.

An open eligible list will be established for the Board of Equalization for Sacramento only. Eligibility will expire 12 months after it is established unless the needs of the service and conditions of the list warrant a change in this period.

**REQUIREMENTS FOR
ADMITTANCE TO THE
EXAMINATION**

Membership in The State Bar of California. (Applicants must have active membership before they will be eligible for appointment. Applicants who are not members of The California State Bar but who are eligible to take The California State Bar examination will be admitted to the examination but will not be considered eligible for appointment until they are admitted to The State Bar of California.)

THE POSITION

The Tax Counsel is the recruitment and developmental class for persons qualified to practice law in the State of California. Incumbents assigned to Range A perform the least difficult professional legal work in the Board of Equalization. Based upon the appropriate alternate range criteria, incumbents advance to Range B, C, and D, and are assigned progressively more difficult professional legal work as their competency increases. Incumbents assigned to Range D are assigned the more complex and sensitive legal work in this class.

Positions exist with the Board of Equalization in Sacramento only.

EXAMINATION INFORMATION

INTERVIEWS WILL NOT BE HELD. This examination will consist of an application/questionnaire, weighted 100%. Candidates who do not meet the minimum qualifications will not be placed on the resulting employment list. In order to obtain a position on the eligible list, a minimum rating of 70% must be obtained.

Application/Questionnaire – Weighted 100%

All applicants will be required to complete an application/questionnaire via the Internet. The application/questionnaire contains questions which are designed to elicit information regarding each candidate's experience relevant to the classification. The information on the application/questionnaire will be competitively assessed based on pre-determined rating criteria. All information you provide will be subject to verification.

Scope:

A. Knowledge of:

1. Legal principles and their application with particular reference to statutes administered by the Board of Equalization.
2. Scope and character of California statutory law and provisions of the California Constitution with particular reference to statutes administered by the Board of Equalization.
3. Legal research methods.
4. Principles of administrative and constitutional law.
5. Rules of evidence.
6. Conduct of proceedings before administrative bodies and in trial and appellate courts of California and the United States.

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(Continued)

7. Duties and powers of the Board of Equalization.
8. General principles of business law.

B. Ability to:

1. Effectively represent the Board of Equalization in administrative and judicial hearings involving issues on property tax, sales and use tax, excise and special tax, income tax determinations, and valuations of privately held public utilities.
2. Interpret and apply the Internal Revenue Code and regulations issued thereunder.
3. Interpret and apply the Revenue and Taxation Code and regulations thereunder.
4. Analyze legal principles and precedents and apply them to complex legal issues relating to the tax law.
5. Present statements of fact, law, and argument clearly and logically in written and oral form.
6. Analyze and draft proposed legislative measures.
7. Perform and direct legal research.
8. Handle difficult legal correspondence.
9. Draft opinions, pleadings, rulings, regulations, and legislation.
10. Direct and coordinate the work of clerical and professional assistants.

ELIGIBLE LIST INFORMATION

The eligible list will be used solely by the Board of Equalization. Names of successful candidates are merged into the list in order of final scores, regardless of eligibility date. Individual eligibility expires after 12 months.

The eligible list consists of a minimum of three ranks. All successful candidates are placed in one of three ranks, however, Veterans' preference points can affect the final overall ranking.

Veterans' preference points will be added to the final score of all successful competitors who qualify for, and have requested, these points for the Tax Counsel class. Due to law changes effective January 1, 1996, veteran's credit will not be awarded once a veteran achieves permanent civil service status.

This is an open examination. Career credits do not apply.

QUESTIONS?

If you have questions concerning the Tax Counsel examination or the testing process, please contact the Board of Equalization, Examination and Recruitment Section at (916) 324-4807. You may also contact the Board of Equalization in writing at 450 N Street, MIC: 17, Sacramento, California, 95814.

GENERAL INFORMATION

It is the candidate's responsibility to contact the Board of Equalization's Examination and Recruitment Section in Sacramento (916) 324-4807, CALNET 454-4807, three days prior to the written test date if he/she has not received his/her notice.

For an examination without a written feature it is the candidate's responsibility to contact the Board of Equalization's Examination and Recruitment Section in Sacramento (916) 324-4807, CALNET 454-4807 three weeks after the final filing date if he/she has not received a progress notice.

If a candidate's notice of oral interview, self-assessment report or performance test fails to reach him/her prior to the day of the interview due to a verified postal error, he/she will be rescheduled upon written request.

Applications are available at State Personnel Board offices, local offices of the Employment Development Department and the Department noted on the front.

If you meet the requirements stated in this bulletin, you may take this examination, which is competitive. Possession of the entrance requirement does not assure a place on the eligible list. Your performance in the examination described in this bulletin will be compared with the performance of the others who take this test, and all candidates who pass will be ranked according to their scores.

The Board of Equalization reserves the right to revise the examination plan to better meet the needs of the service if the circumstances under which this examination was planned change. Such revision will be in accordance with civil service laws and rules and all competitors will be notified.

Examination Locations: When a written test is part of the examination, it will be given in such places in California as the number of candidates and conditions warrant. Ordinarily, interviews are scheduled in Sacramento, San Francisco, and Los Angeles. However, locations of interviews may be limited or extended as conditions warrant.

Eligible Lists: Eligible lists established by competitive examination, regardless of date, must be used in the following order: 1) subdivisional promotional, 2) departmental promotional, 3) multidepartmental promotional, 4) servicewide promotional, 5) departmental open, 6) open. When there are two lists of the same kind, the older must be used first. Eligible lists will expire within one to four years unless otherwise stated on this bulletin.

Promotional Examinations Only: Competition is limited to employees who have a permanent civil service appointment. Under certain circumstances other employees may be allowed to compete under provisions of Rules 234, 235, and 235.2. State Personnel Board Rules 233, 234, 235, 235.2 and 237 contain provisions regarding civil service status and eligibility for promotional examinations. These rules may be reviewed at departmental personnel offices or at the Information Counter of State Personnel Board offices.

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General Qualifications: Candidates must possess essential personal qualifications including integrity, initiative, dependability, good judgment, and ability to work cooperatively with others; and a state of health consistent with the ability to perform the assigned duties of the class. A medical examination may be required.

Interview Scope: If an interview is conducted, in addition to the scope described in this bulletin, the panel may consider education, experience, personal development, personal traits, and fitness. In appraising experience, more weight will be given to the breadth and recency of pertinent experience and evidence of the candidate's ability to accept and fulfill increasing responsibilities than to the length of his/her experience. Evaluation of a candidate's personal development will include consideration of his/her recognition of his/her own training needs; his/her plans for self-development; and the progress he/she has made in his/her efforts toward self-development.

High School Equivalence: Equivalence to completion of the 12th grade may be demonstrated in any one of the following ways: 1) passing the General Educational Development (GED) Test; 2) completion of 12 semester units of college-level work; 3) certification from the State Department of Education, a local school board, or high school authorities that the candidate is considered to have education equivalent to graduation from high school; or 4) for clerical and accounting classes, substitution of business college work in place of high school on a year-for-year basis.

Veterans' preference: California law allows granting of veterans' preference credits to entrance examinations. When credit is granted it is as follows: 10 points for veterans, widows or widowers of veterans, and spouses of 100%-disabled veterans; and 15 points for disabled veterans. When credit is granted in an Open Nonpromotional examination it is as follows: 10 points for disabled veterans and 5 points for other veterans. Directions for applying for veteran's preference and definitions for Veteran and Disabled Veteran are available on the application for Veterans Preference form that is available from the State Personnel Board office.

TDD is Telecommunications Device for the Deaf and is reachable only from phones equipped with a TDD Device. A TDD is available through the Equal Employment Opportunity Office of the Board of Equalization, (916) 327-4970; or calls may be placed using the following relay system.

California Relay Telephone Service for the Deaf or Hearing Impaired:

From TDD phones: **1-800-735-2929**

From voice phones: **1-800-735-2922**